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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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EXHIBIT D-15
SECURED CLAIMS
491.7 HOURS

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Secured Claims

Bill Date: 12/30/05
Bill Number: 1091378

NAME	DATE	HOURS	DESCRIPTION
BUTLER, JR. J	10/09/05	1.80	REVIEW AND EVALUATE COLLATERAL ANALYSIS RE PREPETITION LENDERS (0.4); REVIEW DOCUMENTS POSTED TO INTERLINKS RE PREPETITION BANK GROUP (0.3); TELECONFERENCES WITH AND EMAILS FROM/TO K. ZIMAN ON BEHALF OF PREPETITION LENDERS (0.3, 0.2, 0.2, 0.4).
BUTLER, JR. J	10/10/05	1.60	REVIEW PREPETITION AGENT'S COMMENTS TO PROPOSED FIRST DAY ORDERS (0.6); TELECONFERENCES WITH AND EMAILS FROM/TO K. ZIMAN ON BEHALF OF PREPETITION LENDERS RE SAME (0.6, 0.2, 0.2).
BUTLER, JR. J	10/11/05	1.30	CONTINUE TO REVIEW AND NEGOTIATE PREPETITION AGENT'S COMMENTS TO PROPOSED FIRST DAY ORDERS (0.4); TELECONFERENCES WITH AND EMAILS FROM/TO K. ZIMAN ON BEHALF OF PREPETITION LENDERS RE SAME (0.3, 0.1, 0.2); MEETING WITH WORKING GROUP TO PREPARE FOR AND RECAP FROM PREPETITION LENDERS TELECONFERENCE MEETING (0.3).
BUTLER, JR. J	10/22/05	0.90	CONTINUE TO PREPARE FOR OCTOBER 27TH OMNIBUS HEARING BEFORE JUDGE DRAIN IN NEW YORK BANKRUPTCY COURT RE PREPETITION DEBT ADEQUATE PROTECTION MATTERS INCLUDING EMAILS FROM/TO D. RESNICK (0.7); EMAILS FROM/TO E. GRILLO RE AD HOC MATTERS (0.2).
BUTLER, JR. J	10/25/05	1.70	CONTINUE TO PREPARE FOR OCTOBER 27TH OMNIBUS HEARING BEFORE JUDGE DRAIN IN NEW YORK BANKRUPTCY COURT RE CUSTOMER AND PREPETITION DEBT ADEQUATE PROTECTION MATTERS INCLUDING REVIEW OF AD HOC MATERIALS (0.8) AND GM MATERIALS (0.6); EMAILS FROM/TO H. MILLER, M. BIENSTOCK, J. TANNENBAUM (0.3).
BUTLER, JR. J	10/26/05	1.60	CONTINUE TO PREPARE FOR OCTOBER 27TH OMNIBUS HEARING BEFORE JUDGE DRAIN IN NEW YORK BANKRUPTCY COURT RE CUSTOMER AND PREPETITION DEBT ADEQUATE PROTECTION MATTERS INCLUDING REVIEW OF FINAL GM OBJECTION (0.4), REVIEW OF AD HOC OBJECTION AND RESPONSE (0.9), EMAILS FROM/TO A. BRILLIANT, E. GRILLO AND J. TANNENBAUM (0.3).
BUTLER, JR. J	11/01/05	0.20	EMAILS FROM/TO J. SHEEHAN RE BANK OF AMERICA CASH COLLATERAL MATTERS (0.2).

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BUTLER, JR. J	11/11/05	0.20	EMAILS TO/FROM K. ZIMAN RE ESTIMATED PROFESSIONAL EXPENSE CLAIMS FOR PREPETITION LENDERS GOING FORWARD (0.2) .
		9.30	
Total Partner		9.30	
MATZ TJ	11/27/05	0.60	CORRESPONDENCE WITH N. BERGER RE BANK OF AMERICA MOTION RE ADEQUATE ASSURANCE AND RESPONSE THERETO (0.6) .
MATZ TJ	11/30/05	0.40	WORK ON TOOLING LIEN CLAIMS UNDER MICHIGAN AND ARIZONA LAW (0.4) .
		1.00	
Total Counsel		1.00	
DE ELIZALDE D	10/21/05	1.20	ANALYSIS RE TOOLING LIEN STATUTES OF DIFFERENT STATES (1.2) .
DE ELIZALDE D	10/22/05	4.10	DRAFTED CHART RE TOOLING LIEN STATUTES IN SEVERAL STATES (2.8) ; RESEARCH RE KANSAS MECHANICS' LIEN STATUTE (1.3) .
DE ELIZALDE D	10/23/05	3.10	RESEARCH RE KANSAS MECHANIC'S STATUTE AND WHETHER DEMOLITION IS INCLUDED THEREIN (3.1) .
DE ELIZALDE D	10/24/05	7.10	ANALYSIS OF DELPHI PURCHASE ORDER RE DEMOLITION OF PLANT 14 IN KANSAS (0.4) ; ANALYSIS OF CONTRACTOR AND SUBCONTRACTOR'S LIEN STATEMENTS (0.2) ; RESEARCH RE IS DEMOLITION PART OF THE KANSAS MECHANIC'S STATUTE? (3.4) ; CONFERENCE CALL WITH ALLEGED LIEN HOLDER (0.2) ; REVIEWED AND REVISED CHART RE TOOLING STATUTE (2.9) .
DE ELIZALDE D	10/26/05	2.90	DRAFTED ANSWER TO CLIENT RE MECHANIC'S LIEN STATUTE (2.9) .
DE ELIZALDE D	11/02/05	3.00	ANALYSIS RE LIENS CLAIMED AGAINST DELPHI (0.8) ; RESEARCH RE MICHIGAN SPECIAL TOOLS LIEN ACT (1.3) ; CONFERENCE CALL WITH TOOL BUILDER ASSERTING LIEN (0.4) ; EMAIL EXCHANGE WITH CLIENT RE TOOL BUILDER ASSERTING LIEN (0.5) .
DE ELIZALDE D	11/03/05	0.70	ANALYSIS OF LIEN ISSUES AND MICHIGAN STATUTE (0.7) .
DE ELIZALDE D	11/04/05	1.40	ANALYSIS OF LIENS ISSUES AND CORRESPONDENCE RE LIENS FILED (1.4) .
DE ELIZALDE D	11/08/05	1.10	ANALYSIS RE PILLARHOUSE MOTION (0.7) ; NEGOTIATION WITH ECLIPSE TOOLS (0.4) .

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DE ELIZALDE D	11/10/05	2.80	ANALYSIS OF LIENS ISSUES AND ANALYSIS OF LIEN CLAIMS (1.5); ANALYSIS OF C&J CLAIM (1.3).
DE ELIZALDE D	11/11/05	1.00	NEGOTIATE WITH ECLIPSE TOOLS FOR ADJOURNMENT OF THEIR MOTION (0.4); ANALYSIS OF ECLIPSE TOOL'S NOTICE OF MOTION TO LIFT STAY (0.6).
DE ELIZALDE D	11/14/05	2.50	ANALYSIS OF HOLDERS OF LIENS' CLAIMS (2.5).
DE ELIZALDE D	11/15/05	3.50	MEETING WITH THE CLIENT RE MECHANICS' LIENS (3.5).
DE ELIZALDE D	11/16/05	5.40	ANALYSIS OF MECHANICS' LIEN STATUTE AND CASELAW IN MICHIGAN AND OHIO TO DETERMINE WHETHER ENVIRONMENTAL INVESTIGATION AND REMEDIATION WORK IS LIENABLE (5.4).
DE ELIZALDE D	11/17/05	4.80	ANALYSIS OF LAW IN CALIFORNIA AND NEW JERSEY RE MECHANIC'S LIENS AND ITS APPLICATION TO ENVIRONMENTAL WORK (4.8).
DE ELIZALDE D	11/21/05	6.30	ANALYSIS OF LIEN-HOLDERS' CLAIMS (2.5); ANALYSIS OF MECHANIC'S STATUTES IN THE FOLLOWING STATES: NEW YORK, CALIFORNIA, OHIO AND MICHIGAN (3.8).
DE ELIZALDE D	11/22/05	1.90	ANALYSIS OF H&A'S ALLEGED LIEN (1.2); ANALYSIS OF ORDER OF SALE IN MTI'S BANKRUPTCY, RELATED TO ECLIPSE'S CLAIM (0.7).
DE ELIZALDE D	11/28/05	2.70	RESEARCH RE TOOLING STATUTE IN FLORIDA (1.5); DRAFTED MEMO RE TOOLING STATUTES (1.2).
DE ELIZALDE D	11/30/05	3.70	ANALYSIS OF TOOLING LIEN STATUTES AND CASE LAW OF THE STATES OF ARIZONA AND MICHIGAN (2.5); DRAFTED RESPONSE TO QUESTIONS RE REPOSSESSION OF TOOL (1.2).
		59.20	
HERRIOTT AV	10/19/05	2.90	BEGIN TOOLING RESEARCH (1.5); CONFER WITH SUPPLIERS AND REVIEW SETTLEMENT AGREEMENTS (1.4).
HERRIOTT AV	10/20/05	7.60	RESEARCH TOOLING LIEN STATUTES IN OH, IN, AL, MO, NY, AND WI (3.1); NEGOTIATE WITH AND REVIEW AGREEMENTS WITH CERTAIN SUPPLIERS (1.2, 0.9, 1.6, 0.8).
HERRIOTT AV	10/28/05	0.30	RESPOND TO TOOLING LIEN QUESTION (0.3).
HERRIOTT AV	11/17/05	2.30	RESEARCH WI LIEN STATUTES FOR SUPPLIER TOOLING ISSUE (2.3).

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13.10

MEISLER RE	11/08/05	0.50	ATTENTION TO TOOLING LIEN INQUIRIES (0.5).
MEISLER RE	11/09/05	1.00	PARTICIPATED IN SETOFF MEETING WITH D. FIDLER, K. CRAFT, FTI AND R. REESE (0.7); ATTENTION TO SAME (0.3).
MEISLER RE	11/11/05	0.60	TELECONFERENCE WITH K. CRAFT RE SETOFF AND VENDOR MATTERS (0.5); TELECONFERENCE WITH E. SCHNABEL RE SET OFF REQUEST (0.1).
MEISLER RE	11/13/05	0.60	ANALYSIS OF SETOFF LETTERS, MOTIONS AND SELF-HELP (0.5); TELECONFERENCE WITH N. BERGER RE SETOFF (0.1).
MEISLER RE	11/14/05	0.40	ATTENTION TO SETOFF REQUEST RE CARDONE INDUSTRIES (0.4).
MEISLER RE	11/15/05	1.40	REVIEWED BANK OF AMERICA MOTION FOR ADEQUATE PROTECTION (0.3); TELECONFERENCE WITH N. BERGER RE COORDINATION OF EFFORTS RE SETOFF (0.4); TELECONFERENCE WITH S. TOUSSIE RE STATUS OF SETOFF (0.1); TELECONFERENCE WITH S. CORCORAN AND M. MCGUIRE RE FLEXTRONICS (0.5); DRAFTED NOTES RE SAME (0.1).
MEISLER RE	11/18/05	2.90	REVIEW BANK OF AMERICA MOTION FOR ADEQUATE PROTECTION AND RELATED DOCUMENTS AND PLEADINGS IN ORDER TO RESOLVE SAME (1.6); TELECONFERENCES WITH J. HUDSON (0.4); TELECONFERENCE WITH S. SCHWARTS (B OF A), P. MEARS (COUNSEL TO B OF A), F. COSTA, J. HUDSON AND J. EVANS RE ADEQUATE PROTECTION (0.5); TELECONFERENCE WITH F. COSTA AND J. HUDSON RE FOLLOW UP (0.2); TELECONFERENCE WITH L. FRISHMAN RE SAME (0.2).
MEISLER RE	11/20/05	2.60	BEGAN DRAFTING BANK OF AMERICA TERM SHEET (2.3); TELECONFERENCE WITH R. REESE RE SAME (0.2); TELECONFERENCE WITH R. TURMAN RE SAME (0.1).
MEISLER RE	11/21/05	2.20	CONTINUED ATTENTION TO BANK OF AMERICA OBJECTION AND PROPOSALS RE SAME (1.9); TELECONFERENCE WITH L. FRISHMAN RE SAME (0.1); TELECONFERENCE WITH P. MEARS, COUNSEL TO BANK OF AMERICA RE SAME (0.1); TELECONFERENCE WITH N. BERGER RE SAME (0.1).

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MEISLER RE	11/22/05	4.10	CONTINUED TO WORK ON PROPOSAL TO BANK OF AMERICA (1.8); TELECONFERENCE WITH J. HUDSON RE SAME (0.4); TELECONFERENCE WITH N. BERGER RE SAME IN PREPARATION FOR POTENTIAL LITIGATION (0.4); TELECONFERENCE WITH P. MEARS AND N. BERGER RE SETTLEMENT DISCUSSIONS (0.5); DRAFTED NOTES TO FILE (0.2); REVISED PROPOSAL (0.8).
MEISLER RE	11/23/05	2.00	REVIEWED DOCUMENTS RELATED TO BANK OF AMERICA LEASING TRANSACTION (0.6); REVIEWED COUNTER PROPOSAL SUBMITTED BY BANK OF AMERICA (0.4); TELECONFERENCE WITH P. MEARS AND S. SCHWARTZ RE SAME (0.6); TELECONFERENCE WITH N. BERGER RE LITIGATION STRATEGY (0.4).
MEISLER RE	11/25/05	2.70	REVIEWED AND REVISED OBJECTION TO BANK OF AMERICA'S MOTION TO LIFT STAY (1.5); TELECONFERENCES WITH N. BERGER RE SAME (0.5); REVIEWED PENTASTAR LIMITED OBJECTION (0.5); DRAFTED SCRIPT RE SAME (0.2).
MEISLER RE	11/28/05	4.60	TELECONFERENCES WITH N. BERGER RE BANK OF AMERICA (0.6); REVIEWED RESPONSES FILED BY BANK OF AMERICA (0.9); REVIEWED SUPPORTING DOCUMENTS (0.5); TELECONFERENCE WITH J. HUDSON RE SAME (0.1); CONFERENCE WITH S. CORCORAN RE SAME (0.2); CONTINUED PREPARATION FOR LITIGATION (1.1); TELECONFERENCE WITH R. BAXTER RE SETOFF (1.2).
MEISLER RE	11/30/05	0.70	CONFERENCE WITH D. FIDLER, R. BAXTER, S. TOUSSI RE SETOFF PROCEDURES (0.7).
		26.30	
MICHELI MJ	10/19/05	1.10	BEGAN REVIEW OF LIEN NOTICE FILED (0.2); IN CONNECTION WITH LIEN NOTICE, BEGAN RESEARCH RE VALIDITY OF A LIEN AND APPLICATION OF THE AUTOMATIC STAY (0.9).
MICHELI MJ	10/20/05	3.80	IN CONNECTION WITH NOTICE OF LIEN, CONTINUED RESEARCH RE VALIDITY OF NOTICE OF LIEN AND THE AUTOMATIC STAY (1.8); BEGAN REVIEW OF STATE LAW RE LIEN NOTICE (0.4); BEGAN DRAFTING MEMO RE SAME (1.6).
MICHELI MJ	10/21/05	1.40	CONTINUED DRAFTING MEMO RE NOTICE OF LIEN AND VALIDITY OF NOTICE IN CONNECTION WITH AUTOMATIC STAY (1.2); DRAFTED CORRESPONDENCE TO K. CRAFT RE LIEN MATTERS (0.2).
MICHELI MJ	10/26/05	0.50	REVIEW LIEN MEMO RE PAYMENT OF MECHANICS LIEN FOR IMPROVEMENTS TO PROPERTY (0.5).

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MICHELI MJ	11/15/05	0.20	REVIEW OF LIENS AND RECLAMATION PARTIES OVERLAPPING (0.2).
		7.00	
TOUSSI S	10/24/05	1.00	ANALYZE OBJECTIONS BY SPECMO (0.3); TELECONFERENCE WITH ATTORNEY FOR SPECMO AND POSSIBLE ADJOURNMENT AND SET OFF PROCEDURES (0.5); DISCUSS ISSUES WITH ATTORNEY FOR SPECMO (0.2).
TOUSSI S	10/28/05	0.70	ADDRESS SET OFF ISSUES BY VARIOUS SUPPLIERS (0.7).
TOUSSI S	10/29/05	0.90	REVIEW VARIOUS FILINGS IN CONNECTION WITH SET OFF AND UNDER DIP ORDER (0.3); ADDRESS AND RESOLVE ISSUES RE SET OFF AND ANALYZE PROCEDURES IN DIP ORDER PARAGRAPH 18 (0.6).
TOUSSI S	10/30/05	0.80	ADDRESS ISSUES RE SET OFF WITH VARIOUS SUPPLIERS AND RELATED OBJECTIONS (0.8).
TOUSSI S	10/31/05	1.40	ADDRESS VARIOUS ISSUES RE SUPPLIERS, INCLUDING ISSUES RE SET OFF (0.7); REVIEW MOTIONS AND SUPPORTING DOCUMENTATION RE VARIOUS SET OFF CLAIMS (0.7).
TOUSSI S	11/01/05	3.20	ADDRESS ISSUES RE SETOFF UNDER DIP ORDER AND PROPOSED PROCEDURES FOR DEALING WITH SUPPLIER SETOFF CLAIMS (1.0); REVIEW VARIOUS MOTIONS RE SAME (0.4); VARIOUS TELECONFERENCES AND CORRESPONDENCE RE SAME (0.6); ADDRESS VARIOUS MOTIONS FILED TO LIFT AUTOMATIC STAY AND PROCEDURES MOTION WITH RESPECT TO SETOFF (1.2).
TOUSSI S	11/08/05	1.20	ADDRESS ISSUES RE VARIOUS SUPPLIERS RE SETOFF (0.5); REVIEW VARIOUS SETOFF AND RECOUPMENT PLEADINGS RE SAME (0.4); FOLLOW UP ISSUES RE SAME (0.3).
TOUSSI S	11/09/05	1.20	ADDRESS SUPPLIER ISSUES RE SETOFF AND RECOUPMENT (0.8); REVIEW CORRESPONDENCE AND FILINGS IN CONNECTION WITH ANALYZING SAME (0.4).

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TOUSSI S	11/10/05	6.80	ADDRESS AND RESOLVE SETOFF ISSUES WITH VARIOUS SUPPLIERS (1.8); RESEARCH ISSUES RE SAME (0.5); PREPARE CHART OF STATUS OF VARIOUS SETOFF CLAIMANTS AND SUPPLIERS THAT HAVE SOUGHT SETOFF UNDER DIP ORDER (1.2); DISCUSS SAME WITH CLIENT, VARIOUS CORRESPONDENCE RE SAME (0.7); EDIT AND REVISE STATUS CHART (1.5); REVIEW RECENTLY FILED DOCKET ENTRIES, INCLUDING MOTIONS TO LIFT THE AUTOMATIC STAY TO EXERCISE SETOFF (0.6); ADDRESS AND RESOLVE ISSUES RE SAME (0.5).
TOUSSI S	11/11/05	6.20	ADDRESS ISSUES WHERE SUPPLIERS ARE SETTING OFF WITHOUT COURT PERMISSION (1.5); ADDRESS AND RESOLVE SETOFF ISSUES WITH VARIOUS SUPPLIERS THAT HAVE FILED FORMAL REQUESTS FOR SETOFF BY MOTION OR UNDER DIP ORDER (2.0); REVISE AND UPDATE CHART OF STATUS OF VARIOUS SETOFF CLAIMANTS AND SUPPLIERS THAT HAVE SOUGHT SETOFF (1.2); DRAFT ACKNOWLEDGEMENT LETTER RE SETOFF REQUESTS (0.8); DISCUSS SAME WITH CLIENT, VARIOUS CORRESPONDENCE RE SAME (0.7).
TOUSSI S	11/14/05	7.50	EDIT AND REVISE SETOFF STATUS CHART, ADDRESS ISSUE RE SAME (2.6); ADDRESS SUPPLIER SETOFF ISSUES FOR VARIOUS PARTIES SEEKING TO EXERCISE SETOFF BY FILING MOTION TO LIFT THE AUTOMATIC STAY OR PURSUANT TO PARAGRAPH 18 OF DIP ORDER (1.9); EDIT AND REVISE SLIDES RE SETOFF PROCEDURES (0.9); VARIOUS CORRESPONDENCE AND CONFERENCE CALLS RE STATUS OF SETOFF CLAIMS (1.6); REVIEW VARIOUS DOCKET ENTRIES RE SETOFF (0.5).
TOUSSI S	11/15/05	5.00	ADDRESS SUPPLIER SETOFF ISSUES (2.5); DISCUSS RECONCILIATION PROCESS WITH SAME (0.8); EDIT AND REVISE SLIDES RE SETOFF PROCEDURES (0.7); VARIOUS CORRESPONDENCE AND CONFERENCE CALLS RE STATUS OF SETOFF CLAIMS (1.0).
TOUSSI S	11/17/05	8.10	EDIT AND REVISE DRAFT LETTER IN CONNECTION WITH SETOFF REQUEST (1.5); REVIEW BACKGROUND MATERIALS, CONTRACTS AND CORRESPONDENCE RE SAME (1.4); RESEARCH ISSUES RE SAME (0.8); ADDRESS AND RESOLVE SUPPLIER SETOFF ISSUES RE VARIOUS SUPPLIERS (1.6); PREPARE VARIOUS RESPONSES RE SAME (1.2), VARIOUS TELECONFERENCE WITH SUPPLIERS AND COUNSEL RE SAME (1.6).

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TOUSSI S	11/18/05	5.90	VARIOUS TELECONFERENCES WITH PARTIES WHO HAVE FILED LIFT/STAYS TO EXERCISE SETOFF RIGHTS (3.2); FINALIZE AGREEMENTS TO ADJOURN WITH EACH PARTY (1.2); ADDRESS ISSUES RE STATUS CHART (0.5); FOLLOW-UP ISSUES WITH RESPECT TO RECONCILIATIONS OF SETOFF CLAIMS WITH CLIENT AND SETOFF SUPPLIERS (1.0).
TOUSSI S	11/21/05	5.10	ADDRESS AND RESOLVE VARIOUS SETOFF ISSUES AND MOTIONS TO LIFT THE AUTOMATIC STAY TO EXERCISE SETOFF (1.3); EDIT AND REVISE RESPONSE LETTER, RESEARCH ISSUES RE SAME (1.2); VARIOUS DISCUSSIONS WITH COMPANY COUNSEL AND THIRD PARTIES STATUS OF VARIOUS MOTIONS AND RECONCILIATION (0.8); ADDRESS ISSUES RE SUPPLIER (0.4); UPDATE SETOFF STATUS CHART (0.5); FOLLOW-UP WITH VARIOUS PARTIES RE STATUS OF RECONCILIATION AND STATUS OF SPECMO'S CLAIM (0.9).
TOUSSI S	11/22/05	4.00	ADDRESS AND RESOLVE SETOFF ISSUES WITH VARIOUS SETOFF CLAIMANTS (0.4); DISCUSS SETOFF STATUS WITH COMPANY COUNSEL, RESOLVE ISSUES RE SAME (0.7); ADDRESS AND RESOLVE VARIOUS SETOFF ISSUES AND MOTIONS TO LIFT THE AUTOMATIC STAY TO EXERCISE SETOFF (1.1); VARIOUS DISCUSSIONS WITH COMPANY COUNSEL AND THIRD PARTIES STATUS OF VARIOUS MOTIONS AND RECONCILIATION (0.8); UPDATE SETOFF STATUS CHART (0.3); RESEARCH SETOFF ISSUES RAISED BY VARIOUS SETOFF CLAIMANTS (0.7).
TOUSSI S	11/23/05	1.50	REVIEW EACH MOTION TO LIFT THE AUTOMATIC STAY TO EXERCISE SETOFF (1.5).
TOUSSI S	11/28/05	2.50	ADDRESS AND RESOLVE VARIOUS ISSUES WITH SUPPLIERS (1.2); ADDRESS CONCERNS RAISED BY TRICON, CONFERENCE CALL WITH DELPHI IN-HOUSE RE SAME (0.7); UPDATE STATUS CHART (0.6).
TOUSSI S	11/30/05	4.70	VARIOUS MEETINGS WITH DELPHI IN-HOUSE DEPARTMENTS TO DISCUSS STATUS OF SETOFFS BY SUPPLIERS (2.2); MEETING WITH IN-HOUSE STAFF TO DISCUSS OVERPAYMENTS AND POTENTIAL TURNOVER ACTIONS (0.5), FOLLOW UP RESEARCH RE SAME (0.5); ADDRESS AND RESOLVE SUPPLIER SETOFF ISSUES WITH VARIOUS PARTIES (1.5).

67.70

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TURMAN III RE	11/15/05	0.30	REVIEW DOCUMENTS FOR BANK OF AMERICA LEASES (0.3).
TURMAN III RE	11/16/05	0.20	CONTINUE REVIEW OF B OF A LEASE DOCUMENTS (0.2).
TURMAN III RE	11/17/05	1.30	ADVISE ON BANK OF AMERICA LEASE ISSUES AND REVIEW LEASE DOCUMENTS AND ANCILLARY DOCUMENTS (1.3).
TURMAN III RE	11/18/05	0.70	REVIEW BANK OF AMERICA DOCS & SUB LEASE CONSENT (0.7).
TURMAN III RE	11/20/05	1.10	ADVISE ON BANK OF AMERICA LEASE TERMSHEET & DIP RELATED ISSUES (1.1).
TURMAN III RE	11/21/05	0.60	REVIEW AND COMMENT ON BANK OF AMERICA LEASE TERM SHEET (0.6).
TURMAN III RE	11/22/05	0.60	REVIEW BANK OF AMERICA LEASE DOCUMENTS AND MOTION (0.6).
TURMAN III RE	11/23/05	0.30	DISCUSSION OF COLLATERAL DESCRIPTION FOR TERMSHEET (0.3).
TURMAN III RE	11/24/05	1.60	DRAFT COLLATERAL LANGUAGE, REVIEW TERM SHEET AND MOTION (1.6).
TURMAN III RE	11/25/05	1.20	REVIEW MOTION, TERM SHEET AND BANK OF AMERICA LEASE RELATED DOCUMENT (1.2).
TURMAN III RE	11/28/05	0.30	ADVISE ON BANK OF AMERICA LEASE MOTION (0.3).
		8.20	
ZALTZMAN H*	11/10/05	5.80	BEGIN REVIEW OF SETOFF REQUESTS INCLUDING REVIEWING ALL MOTIONS FILED FOR SETOFF AND REVIEWING ALL EMAILS/FAXES SENT TO EITHER SKADDEN OR DELPHI RE SETOFF CHARTS (4.0); REVIEW OF PARA. 18 OF DIP ORDER IN PREPARATION (1.8).
ZALTZMAN H*	11/11/05	6.70	REVIEWED SETOFF CHARTS INCLUDING REVIEW OF ALL SETOFF MOTIONS (6.7).
ZALTZMAN H*	11/13/05	0.70	GO OVER CHART RE DELPHI PROCEDURE FOR RESPONDING TO SETOFF CLAIMS (0.5); BEGIN COMPLING SETOFF BINDER (0.2).
ZALTZMAN H*	11/14/05	4.80	TELECONFERENCE WITH DELPHI RE SETTING UP RESPONSE TEAMS FOR SETOFF CLAIMS (2.0); RESEARCH RE SUPPLIER SETOFF REJECTION CLAIMS DRAFT MOTION (2.0); DISCUSSION WITH DELPHI RE SUPPLIER SITUATION AND SETOFF CLAIM CONTINGENCY (0.8).
ZALTZMAN H*	11/15/05	2.10	RESPOND TO COMPANY QUESTIONS AND EMAILS RE SETOFFS' STATUS (0.2); PREPARE SETOFF CHART FOR R. BAXTER AT DELPHI (1.9).

20.10

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Total Associate/Law Clerk	201.60	
ZSOLDOS AF	11/14/05	2.10 PREPARE DELPHI SETOFF BINDER (2.1) .
ZSOLDOS AF	11/15/05	0.60 CONTINUE PREPARING SETOFF BINDER (0.6) .
		2.70
Total Legal Assistant	2.70	
TOTAL TIME	<u>214.60</u>	

* Law clerks are law school graduates
who are not presently admitted to practice.

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

**Delphi Corporation (DIP)
Secured Claims**

**Bill Date: 12/30/05
Bill Number: 1091378**

Disbursement	Date	Vendor/Employee/Dept.	Amount
In-house Reproduction	10/24/05	Copy Center, D	143.00
		TOTAL IN-HOUSE REPRODUCTION	\$143.00
Lexis/Nexis	11/15/05	Zaltzman H	264.42
Lexis/Nexis	11/16/05	Zaltzman H	213.51
Lexis/Nexis	11/17/05	Zaltzman H	261.07
		TOTAL LEXIS/NEXIS	\$739.00
Out-of-Town Travel	11/18/05	Meisler RE	248.17
Out-of-Town Travel	11/18/05	Meisler RE	105.83
		TOTAL OUT-OF-TOWN TRAVEL	\$354.00
Messengers/ Courier	11/27/05	Arrow Messenger Svc	36.00
		TOTAL MESSENGERS/ COURIER	\$36.00
Out-of-Town Meals	11/18/05	Meisler RE	2.78
Out-of-Town Meals	11/18/05	Meisler RE	15.44
Out-of-Town Meals	11/18/05	Meisler RE	2.78
		TOTAL OUT-OF-TOWN MEALS	\$21.00
		TOTAL MATTER	\$1,293.00

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

**Delphi Corporation (DIP)
Secured Claims**

**Bill Date: 01/31/06
Bill Number: 1092991**

NAME	DATE	HOURS	DESCRIPTION
MATZ TJ	12/05/05	1.40	REVIEWING AND REVISING RESPONSES TO MORGAN ADVANCED RE REQUEST FOR SET-OFF (0.2); REVIEW AND REVISE MAGNA DONNELLY RE REQUESTS FOR SETOFF (0.6); FOLLOW-UP WORK RE VARIOUS SETOFF REQUESTS (0.6).
MATZ TJ	12/12/05	0.40	CONTINUING WORK ON ENTERGY SET-OFF CLAIM (0.4).
MATZ TJ	12/14/05	1.30	CONTINUING WORK RE VARIOUS SET-OFF MOTIONS/DIP ORDER SET OFF RESOLUTION (0.9); WORK ON TEMPORARY FREEZE ISSUES (0.4).
MATZ TJ	12/16/05	0.60	WORKING ON ENTERGY LIFT STAY MOTION (0.6).
MATZ TJ	12/19/05	0.20	CORRESPONDENCE RE FOLLOW UP RE ENTERGY SETOFF REQUEST (0.2).
MATZ TJ	12/20/05	0.90	TELECONFERENCES AND CORRESPONDENCE RE VARIOUS SETOFF CLAIMS, POSSIBLE RESOLUTIONS (0.7); FOLLOW UP WITH COUNSEL RE SAME (0.2).
MATZ TJ	12/23/05	0.40	CORRESPONDENCE AND FOLLOW UP RE OUTSTANDING SETOFF REQUESTS AND RESPONSES (0.4).
		5.20	
Total Counsel		5.20	
DE ELIZALDE D	12/05/05	0.50	ANALYSIS OF ECLIPSE TOOL CLAIM (0.5).
DE ELIZALDE D	12/13/05	1.50	ANALYSIS OF ECLIPSE'S CLAIM FOR LIEN OVER TOOL (1.5).
DE ELIZALDE D	12/14/05	1.80	REVIEWED MEMO RE ANALYSIS OF ENVIRONMENTAL CLAIMS AND WHETHER THOSE MAY BE LIENABLE UNDER DIFFERENT STATES STATUTES (1.8).
		3.80	
MEISLER RE	12/01/05	0.40	TELECONFERENCE WITH F. COSTA RE BANK OF AMERICA SETTLEMENT (0.2); TELECONFERENCE WITH N. BERGER RE SAME (0.2).
MEISLER RE	12/02/05	1.30	PREPARED FOR CONFERENCE CALL RE BANK OF AMERICA ADEQUATE PROTECTION REQUEST (0.5); PARTICIPATED ON CONFERENCE CALL WITH COMPANY AND N. BERGER (0.7); FOLLOW UP WITH N. BERGER RE SAME (0.1).

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MEISLER RE	12/07/05	1.30	REVIEWED CONSENT ORDER RE BANK OF AMERICA; TELECONFERENCE WITH N. BERGER RE SAME (0.5).
MEISLER RE	12/08/05	0.50	ATTENTION TO BANK OF AMERICA ADEQUATE PROTECTION REQUEST (0.5).
MEISLER RE	12/12/05	0.40	TELECONFERENCE WITH F. COSTA RE BANK OF AMERICA INQUIRY (0.1); ANALYSIS RE APPLICATION OF INTEREST TO POSTPETITION PAYMENTS (0.3).
MEISLER RE	12/13/05	0.10	TELECONFERENCE WITH N. BERGER RE BANK OF AMERICA (0.1).
MEISLER RE	12/16/05	0.20	REVIEWED ANALYSIS OF ECLIPSE LIEN (0.2).
MEISLER RE	12/18/05	0.60	REVIEWED AND COMMENTED ON BANK OF AMERICA STIPULATION (0.6).
MEISLER RE	12/19/05	0.40	CONFERENCE WITH K. CRAFT RE ANALYSIS OF BANKS RIGHTS TO FORECLOSE UPON ASSETS OF A THIRD PARTY, WHICH ASSETS SERVE AS COLLATERAL TO DELPHI'S SUBORDINATED LOANS TO SUCH THIRD PARTY (0.2); CONTINUED ANALYSIS OF SAME (0.2).
MEISLER RE	12/20/05	1.20	ANALYZED CONSENT STIPULATION RESOLVING BANK OF AMERICA MATTER (0.4) ; TELECONFERENCE WITH N. BERGER RE SAME (0.2); REVIEW CERTAIN GM SUPPLY AGREEMENT RELATED TO GM'S SETOFF REQUEST (0.6).
MEISLER RE	12/23/05	0.40	REVIEW FINAL BANK OF AMERICA STIPULATION (0.4).
		6.80	
REESE RG	12/13/05	0.70	ATTENTION TO ISSUES RE INTERNET CLAIMS (0.7).
REESE RG	12/14/05	1.30	CONVERSATION WITH K. KOENIG AND COMMUNICATION WITH CLIENT RE CLAIMS OF AKSYS (0.8); ATTENTION TO ISSUES RE INTERNET CLAIMS (0.5).
REESE RG	12/15/05	1.90	ATTENTION TO ISSUES RE INTERNET CLAIMS (1.4); ATTENTION TO ISSUES RE SETOFF-RELATED ISSUES (0.5).
REESE RG	12/19/05	3.90	ATTENTION TO ISSUES RE INTERNET CLAIMS (0.4); CONVERSATIONS WITH A. MILLER, R. BAXTER, T. BEHNKE AND OTHERS RE SAME (0.7); DRAFT LETTER RE SAME (0.5); RESEARCH RE SETOFF-RELATED ISSUES (1.9); DRAFT SUMMARY RE SAME FOR R. BAXTER (0.4).
		7.80	

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TOUSSI S	12/01/05	5.10	VARIOUS TELECONFERENCE WITH SUPPLIERS RE STATUS OF RECONCILIATIONS PROCESS (1.2); EDIT AND REVISE SUPPLIER SETOFF CHART (0.6); ADDRESS ISSUES RE ACKNOWLEDGMENT LETTERS RE NEW SETOFF CLAIMANTS AND REQUEST FOR ADDITIONAL DOCUMENTATION (0.5); VARIOUS CORRESPONDENCE RE STATUS OF VARIOUS SUPPLIER SETOFF CLAIMS (1.2); REQUEST TO SETOFF WARRANTY CLAIMS BY BORGWARNER (0.4); REQUEST FOR SETOFF BY GENUINE PARTS (0.2); REVIEW VARIOUS SETTLEMENT AGREEMENTS RE SAME (0.5); DRAFT ACKNOWLEDGMENT LETTERS RE SAME (0.5).
TOUSSI S	12/02/05	4.90	EDIT AND REVISE SUPPLIER SETOFF CHART, ADD ADDITIONAL SETOFF CLAIMS AND STATUS (1.2); ADDRESS ISSUES RE ACKNOWLEDGMENT LETTERS RE NEW SETOFF CLAIMANTS AND REQUEST FOR ADDITIONAL DOCUMENTATION (0.9); FOLLOW-UP ISSUES RE GENUINE PARTS, RESEARCH CASES RE SAME (0.8); ADDRESS SUPPLIER SETOFF ISSUES WITH SUMCO, SPECMO AND GRANT PRODUCTS (1.0), VARIOUS CORRESPONDENCE AND CONFERENCE CALLS RE SAME (1.0).
TOUSSI S	12/03/05	2.40	PREPARE VARIOUS LETTERS TO SUPPLIERS WITHHOLDING PAYMENT TO DEBTORS (1.2); ADDRESS SUPPLIER CORRESPONDENCE RE SETOFF (0.5); EDIT AND REVISE CHART OF SUPPLIERS SEEKING SETOFF (0.7).
TOUSSI S	12/04/05	5.30	ADDRESS AND RESOLVE ISSUES RE SUPPLIER CHART (0.9); EDIT AND REVISE VARIOUS DRAFT LETTERS TO SUPPLIERS RE SETOFF STATUS (0.8); REVIEW CORRESPONDENCE RE SETOFF CLAIMS AND RESPOND TO SAME (0.8); EDIT AND REVISE LETTER RESPONSE TO CUSTOMER SETOFF REQUEST (1.2), RESEARCH ISSUES RE SAME (0.5); PREPARE RESPONSE TO BW RE SETOFF REQUEST AND WARRANTY CLAIMS (0.6); ADDRESS ISSUES RE CORRESPONDENCE TO SETOFF CUSTOMERS (0.5).
TOUSSI S	12/05/05	4.40	VARIOUS CONFERENCE CALLS WITH SUPPLIERS SEEKING SETOFF (1.5); PREPARE CORRESPONDENCE AND EMAILS RE SAME (0.7); UPDATE SETOFF STATUS CHART (0.5); PREPARE ACKNOWLEDGMENT LETTERS FOR NEW SETOFF REQUESTS (0.6); ADDRESS MUTUALITY ISSUES RE GENUITY (0.4); RESEARCH VARIOUS SETOFF ISSUES IN CONNECTION WITH SETOFF CLAIMS (0.7).

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TOUSSI S	12/06/05	5.70	ADDRESS SETOFF CLAIMS OF MEANS, SPECMO AND TRICON (1.1); PREPARE RESPONSE LETTER TO GENUITY ADDRESSING MUTUALITY ISSUES WITH SETOFF REQUEST, RESEARCH ISSUES RE SAME (1.7); ADDRESS NEW SETOFF CLAIMS AND DEMANDS BY VARIOUS SUPPLIERS (1.0); PREPARE LETTERS TO VARIOUS SUPPLIERS SEEKING RELEASES AND WAIVER OF PREFERENCE ACTIONS IN CONNECTION WITH MAKING PAYMENTS TO DEBTORS (1.2); VARIOUS TELECONFERENCE WITH CLIENT RE STATUS OF SUPPLIER SETOFF CLAIMS (0.7).
TOUSSI S	12/07/05	10.30	ADDRESS SETOFF CLAIMS OF SUMCO, DECATUR, HANDY HARMAN, LEAR; ADDRESS NEW SETOFF CLAIMS AND DEMANDS BY VARIOUS SUPPLIERS (2.0); PREPARE LETTERS TO VARIOUS SUPPLIERS SEEKING RELEASES AND WAIVER OF PREFERENCE ACTIONS IN CONNECTION WITH MAKING PAYMENTS TO DEBTORS (1.2); VARIOUS TELECONFERENCE WITH CLIENT RE STATUS OF SUPPLIER SETOFF CLAIMS (0.7); ADDRESS ISSUES RE SETOFF WITH PENTASTAR, REVIEW CORRESPONDENCE RE SAME (0.5); ADDRESS DUE DILIGENCE ISSUES RE AUSTRIAN SUB CONSOLIDATION MOTION BY COMMITTEE AND PBGC (1.5); VARIOUS TELECONFERENCE RE SAME (0.4); ADDRESS CUSTOMER ISSUES RELATED TO SETOFF AND WITHHOLDING OF FUNDS (1.6); VARIOUS CORRESPONDENCE WITH SETOFF CUSTOMERS TO RESOLVE SETOFF CLAIMS (0.9); UPDATE SETOFF STATUS CHART (0.7); VARIOUS TELECONFERENCES WITH CLIENT TO DISCUSS STATUS OF RECONCILIATIONS (0.8).
TOUSSI S	12/08/05	6.60	ADDRESS SETOFF CLAIMS OF PBM, MEANS AND DBM, PROVIDE RECONCILIATION SUMMARIES TO SAME (2.0); FOLLOW-UP ISSUES WITH COUNSEL TO DISCUSS SAME (0.5); ADDRESS NEW SETOFF CLAIMS AND DEMANDS BY VARIOUS SUPPLIERS (0.4); VARIOUS TELECONFERENCES WITH CLIENT RE STATUS OF SUPPLIER SETOFF CLAIMS (0.8); ADDRESS INTERNATIONAL SETOFF ISSUES WITH INDIA AND BRAZIL (1.2); ADDRESS SETOFF CLAIMS WITH VARIOUS SUPPLIERS (0.7); DISCUSS SAME WITH CLIENT AND POSSIBLE SETTLEMENTS/RESOLUTIONS OF SAME (1.0).

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TOUSSI S	12/09/05	6.60	ADDRESS SUPPLIER ISSUES UNDER ESSENTIAL SUPPLIER ORDER AND ORDER TO SHOW CAUSE MOTIONS (2.1); ADDRESS SPECMO SETOFF MOTION AND DELPHI'S RECONCILIATION RESULTS, ADDRESS SAME WITH SPECMO'S COUNSEL (0.8); REVIEW CLIENT SUMMARY CHART OF SETOFF CLAIMANTS (0.5); UPDATE SKADDEN SETOFF CHART TO REFLECT CLIENT'S FIGURES (0.5); ADDRESS CUSTOMER SETOFF ISSUES (0.6); FOLLOW-UP CORRESPONDENCE WITH COUNSEL TO RECONCILE SETOFF AMOUNTS (0.4); VARIOUS TELECONFERENCE WITH COMPANY TO DISCUSS STATUS OF RECONCILIATIONS (0.4); RESEARCH ISSUES RELATED TO CONTINGENT CLAIMS AND SETOFF OF GOODS HELD BY CUSTOMER (0.5), PREPARE MEMO RE SAME (0.8).
TOUSSI S	12/12/05	3.60	ADDRESS VARIOUS SUPPLIER SETOFF ISSUES (0.5); FOLLOW-UP WITH VARIOUS SUPPLIERS TO DISCUSS STATUS OF SETOFF CLAIM (1.6); PREPARE ACKNOWLEDGEMENT LETTERS FOR VARIOUS SUPPLIERS (1.0); UPDATE SETOFF STATUS CHART (0.5).
TOUSSI S	12/13/05	6.70	RESEARCH ISSUES RE HOW LONG SUPPLIER CAN MAINTAIN TEMPORARY FREEZE (0.7); PREPARE MEMO FOR CLIENT RE SAME (0.7); VARIOUS PHONE CONVERSATIONS WITH COUNSEL FOR VARIOUS SUPPLIERS RE SETOFF DEMANDS AND RECONCILIATION OF SAME (2.3); PREPARE LETTERS TO VARIOUS SETOFF PARTIES ACKNOWLEDGING RESEARCH ISSUES RE OVERPAYMENTS AND DEBTOR'S RIGHT OF SETOFF, PREPARE SETOFF LETTER RE SAME (1.1); UPDATE SETOFF STATUS CHART FOR VARIOUS SUPPLIERS (1.0); ADDRESS MORGAN RECOUPMENT CLAIM (0.4), RESEARCH ISSUES RE SAME (0.5).
TOUSSI S	12/14/05	6.60	ADDRESS SUPPLIER SETOFF QUESTIONS FROM THE COMPANY (0.6); VARIOUS TELECONFERENCES WITH COUNSEL FOR VARIOUS SUPPLIERS RE SETOFF DEMANDS AND RECONCILIATION OF SAME (2.5); VARIOUS DISCUSSIONS WITH B. TURNER AND FTI RE SAME (0.5); RESEARCH ISSUES RE OVERPAYMENTS AND DEBTOR'S RIGHT OF SETOFF, PREPARE SETOFF LETTER RE SAME (1.1); UPDATE SETOFF STATUS CHART FOR VARIOUS SUPPLIERS (1.0); ADDRESS MORGAN RECOUPMENT CLAIM (0.4), RESEARCH ISSUES RE SAME (0.5).

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TOUSSI S	12/15/05	4.90	PREPARE FOR MEETING TO DISCUSS CUSTOMER SETOFF ISSUES (1.2); MEETING WITH COMPANY TO DISCUSS ALL OUTSTANDING SETOFF ISSUES (1.5); FOLLOW-UP TELECONFERENCES WITH VARIOUS CUSTOMERS TO DISCUSS STATUS OF SETOFF CLAIMS, VARIOUS EMAIL CORRESPONDENCE RE SAME (2.2).
TOUSSI S	12/16/05	5.80	ADDRESS SUPPLIER SETOFF ISSUES RE ADVANCED CERAMICS, ENTEK AND FURAKAWA'S SETOFF MOTION (1.1); ADDRESS SUPPLIER SETOFF DEMANDS AND OUTSTANDING ISSUES WITH MERCEDES, DECATUR, MEANS, DBM AND SPECMO (1.6); VARIOUS CORRESPONDENCE WITH CLIENT RE SAME (0.5); UPDATE SUPPLIER SETOFF CHART WITH LATEST NEGOTIATIONS (0.9); ADDRESS SUPPLIER SETOFF/PRODUCT DISCOUNT ISSUES WITH ITW (0.8), RESEARCH ISSUES RE APPLICATION OF POSTPETITION DISCOUNTS/REBATES TO PREPETITION AMOUNTS OWED (0.7), FOLLOW-UP ISSUES RE SAME (0.2).
TOUSSI S	12/19/05	2.20	ADDRESS SUPPLIER SETOFF ISSUES, CORRESPONDENCE RE SAME (0.8); ADDRESS ISSUES RE SUPPLIER AND CUSTOMER SETOFF (1.0); ADDRESS ISSUES RE ENTERGY MOTION (0.4).
TOUSSI S	12/20/05	2.80	TELECONFERENCE WITH TOGUT SEGAL RE VARIOUS SETOFF CLAIMANTS SCHEDULED FOR HEARING ON 1/5/06 (0.9); TELECONFERENCE WITH CLIENT AND CO-COUNSEL RE STATUS OF SETOFF CLAIMS BY SUPPLIERS (0.8); REVIEW CORRESPONDENCE RE SETOFF BY SUPPLIERS/CUSTOMERS/UTILITIES SCHEDULED FOR 1/5/06 HEARING (1.1).
TOUSSI S	12/21/05	2.60	ADDRESS AND RESOLVE VARIOUS SUPPLIER SETOFF ISSUES RELATED TO ADVANCED CERAMICS (0.3); FOLLOW UP ISSUES WITH MEANS RE SETOFF AND OVERPAYMENTS, CONFERENCE CALL RE SAME (0.3); ADDRESS SETOFF ISSUES WITH FURAKAWA, HERAEUS, AND DECATUR (0.8); REVIEW UPDATED SETOFF CHART, CORRESPOND WITH CLIENT RE STATUS OF VARIOUS SETOFF CLAIMS (1.2).
TOUSSI S	12/22/05	3.00	VARIOUS TELECONFERENCES WITH TOGUT AND SUPPLIERS WHO HAVE SOUGHT TO LIFT THE AUTOMATIC STAY TO EXERCISE SETOFF (1.5); FOLLOW UP ISSUES RE SAME (0.5); REVIEW UPDATED SETOFF STATUS CHART, EDIT AND REVISE SAME (0.5); ADDRESS SETOFF ISSUES WITH MERCEDES AND DAIMLER (0.5).

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TOUSSI S	12/27/05	2.00	ADDRESS NEW SETOFF DEMANDS FILED BY VARIOUS SUPPLIERS (0.8); UPDATE SETOFF CHART TO REFLECT SAME (0.5); VARIOUS CONFERENCE CALLS TO DISCUSS STATUS OF VARIOUS SETOFF CLAIMS (0.7).
TOUSSI S	12/28/05	1.70	ADDRESS SUPPLIER SETOFF ISSUES WITH DECATUR, CONFERENCE CALL RE SAME (0.5); DISCUSS WITH TOGUT VARIOUS SETOFF MATTERS (0.5); UPDATE SETOFF CHART TO REFLECT RECENT NEGOTIATIONS (0.3); REVIEW DRAFT OBJECTION TO ENTERGY MOTION TO SETOFF (0.4).
TOUSSI S	12/29/05	2.20	VARIOUS TELECONFERENCES WITH SETOFF CLAIMANTS IN CONNECTION WITH SECURING ADJOURNMENT OR RECONCILING SETOFF CLAIM (1.5); FOLLOW UP CORRESPONDENCE WITH CERTAIN PARTIES (0.7).
TOUSSI S	12/30/05	1.40	ADDRESS VARIOUS SUPPLIER SETOFF ISSUES (0.8); INCORPORATE NEW SETOFF REQUESTS INTO SETOFF CHART AND UPDATE SAME (0.6).
		96.80	
ZALTZMAN H*	12/01/05	2.10	DRAFTED ACKNOWLEDGEMENT LETTERS FOR CERTAIN SETOFF CLAIMANTS (0.9); UPDATED SETOFF CHART (1.2).
ZALTZMAN H*	12/02/05	3.40	DRAFTED REJECTION LETTER RE WAIVER OF RIGHTS REQUEST FROM SEVERAL SETOFF CLAIMANTS (0.6); RESEARCH CASE LAW RE DEBTORS' ABILITY TO FULFILL WAIVER REQUEST (0.9); UPDATE SETOFF CHART (1.9).
ZALTZMAN H*	12/05/05	2.80	UPDATE SETOFF CHART WITH NEW ENTRIES (2.8).
ZALTZMAN H*	12/06/05	2.20	PREPARE UPDATE OF SETOFF CHART (2.2).
ZALTZMAN H*	12/12/05	1.30	DRAFT SETOFF ACKNOWLEDGMENT LETTER (0.4); UPDATE SETOFF CHART (0.9).
ZALTZMAN H*	12/13/05	1.00	INPUT NEW ENTRIES INTO SETOFF CHART (1.0).
ZALTZMAN H*	12/14/05	3.60	INPUT NEW ENTRY INTO CHART (0.4); RESEARCH RE ASSIGNMENT/NOTATION ISSUES IN THE ECLIPSE SETTLEMENT NEGOTIATIONS (3.2).
ZALTZMAN H*	12/15/05	1.20	ANALYZE THREE SETOFF CLAIMS (1.2).
ZALTZMAN H*	12/19/05	1.10	DISCUSS LIEN ISSUE RE HADLEY & ALRICH WITH M. HALL AT DELPHI (.6); UPDATE SETOFF CHART (0.5).
ZALTZMAN H*	12/20/05	0.40	REVIEW SETOFF REQUEST (0.4).

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ZALTZMAN H*	12/21/05	1.40	UPDATE SETOFF CHART (0.4); REVIEW LIEN CLAIMANTS ORDER IN PREPARATION FOR DRAFTING SETTLEMENT WITH ECLIPSE TOOL FOR ASSIGNMENT OF ECLIPSE'S RIGHTS AGAINST MTI TO DELPHI (1.0).
ZALTZMAN H*	12/22/05	1.20	INCORPORATE SETOFF CLAIMS INTO SETOFF CHART (1.2).
		21.70	
ZIEGLER VE	12/19/05	0.90	WORK ON LIEN ISSUES RE YODER INDUSTRIES (0.9).
ZIEGLER VE	12/21/05	3.00	WORK ON ECLIPSE MOTION TO SET OFF LIEN AMOUNTS (2.1) EMAIL CORRESPONDENCE WITH K. CRAFT RE SAME (0.5); EMAIL CORRESPONDENCE WITH S. TOUSSI RE SAME AND SETOFF (0.4).
ZIEGLER VE	12/27/05	5.60	WORK ON ECLIPSE'S LIEN REQUEST (1.2): VARIOUS TELECONFERENCES AND EMAIL CORRESPONDENCE WITH R. BOLHOUSE RE SAME (1.2); WORK ON SETTLEMENT AGREEMENT (3.2).
		9.50	
Total Associate/Law Clerk		146.40	
SALAZAR AG	12/09/05	1.70	CREATE CHART OF LIEN CLAIMS RECEIVED (1.7).
SALAZAR AG	12/14/05	3.10	COLLECT AND ORGANIZE LIENS, ENTER ALL INFORMATION IN CHART (3.1).
SALAZAR AG	12/15/05	0.80	REVIEW LIEN LETTERS AND INCORPORATE INFORMATION TO CHART (0.8).
SALAZAR AG	12/19/05	0.30	COLLECT LIENS AND UPDATE CHART (0.3).
SALAZAR AG	12/21/05	0.10	COLLECT LIEN NOTICES RECEIVED (0.1).
SALAZAR AG	12/30/05	0.90	REVIEW LIENS RECEIVED AND UPDATE CHART (0.9).
		6.90	
Total Legal Assistant		6.90	
TOTAL TIME		<u>158.50</u>	

* Law clerks are law school graduates
who are not presently admitted to practice.

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

**Delphi Corporation (DIP)
Secured Claims**

**Bill Date: 01/31/06
Bill Number: 1092991**

Disbursement	Date	Vendor/Employee/Dept.	Amount
In-house Reproduction	12/09/05	Copy Center, D	2.00
		TOTAL IN-HOUSE REPRODUCTION	\$2.00
Telephone Expense	12/29/05	Telecommunications, D	0.34
Telephone Expense	12/29/05	Telecommunications, D	0.15
Telephone Expense	12/29/05	Telecommunications, D	0.03
Telephone Expense	12/29/05	Telecommunications, D	2.07
Telephone Expense	12/29/05	Telecommunications, D	0.26
Telephone Expense	12/29/05	Telecommunications, D	1.15
		TOTAL TELEPHONE EXPENSE	\$4.00
Reproduction - color	12/09/05	Copy Center, D	1.00
		TOTAL REPRODUCTION - COLOR	\$1.00
		TOTAL MATTER	\$7.00

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

**Delphi Corporation (DIP)
Secured Claims**

**Bill Date: 02/28/06
Bill Number: 1108418**

NAME	DATE	HOURS	DESCRIPTION
MATZ TJ	01/03/06	0.70	CORRESPONDENCE RE SET-OFF (0.2); WORKING ON SET-OFF RESOLUTION PROCESS (0.5).
MATZ TJ	01/06/06	0.70	WORK ON SUPPLIER SET-OFF REQUEST RECONCILIATIONS AND RESPONSES (0.7).
MATZ TJ	01/09/06	0.70	FURTHER REVIEWING AND REVISING OF SET-OFF CLAIMS (0.3); FOLLOW UP WORK RE SAME (0.4).
MATZ TJ	01/10/06	1.00	REVIEW AND COMMENT ON CORRESPONDENCE RE SET-OFF AND CLAIMS ACQUISITION (0.3); FOLLOW UP WORK RE SET-OFF CLAIMS FILED BY DENSO AND ATF (0.3); FURTHER WORK ON OUTSTANDING SET-OFF RESOLUTION (0.4).
MATZ TJ	01/11/06	0.30	TELECONFERENCE WITH R. MALTIC RE SET- OFF AND FOLLOW UP WORK RE SAME (0.3).
MATZ TJ	01/17/06	0.50	WORK ON DOTT INDUSTRIES LIEN CLAIM; POTENTIAL ADVERSARY COMPLAINT (0.5).
MATZ TJ	01/18/06	1.20	WORK ON SUPPLIER SET-OFF REQUEST (1.0); TELECONFERENCES WITH CHAMBERS RE SUBMISSION OF SAME (0.2).
MATZ TJ	01/20/06	0.20	CONTINUING WORK ON OUTSTANDING LIEN REQUESTS (0.2).
MATZ TJ	01/23/06	0.60	CONTINUING WORK RE RESOLUTION OF LIEN CLAIMS (0.4); CORRESPONDENCE WITH R. TRUST RE SAME (0.2).
MATZ TJ	01/24/06	0.40	WORK ON VARIOUS TOOLING LIEN CLAIMS AND RESPONSES (0.4).
MATZ TJ	01/31/06	0.70	REVIEW AND REVISE SETOFF TEMPLATE OF SETTLEMENT AGREEMENT, STIPULATION AND ORDER (0.7).
		7.00	
Total Counsel		7.00	
DE ELIZALDE D	01/03/06	2.80	REVIEWED AND REVISED AGREEMENT WITH ECLIPSE TOOLS (2.8).
DE ELIZALDE D	01/05/06	2.80	REVIEWED AND REVISED AGREEMENT WITH ECLIPSE TOOLS (2.8).
DE ELIZALDE D	01/06/06	5.30	ANALYSIS OF CLAIM OF YODER INDUSTRIES (0.6); REVIEWED AND REVISED CHART INCLUDING INFORMATION OF ALL LIEN CLAIMANTS (2.9); REVIEWED AND REVISED AGREEMENT WITH ECLIPSE (1.8).

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DE ELIZALDE D	01/09/06	4.70	ANALYSIS OF ISSUE RE OWNERSHIP OF A TOOL USED IN THE PROCESS OF MANUFACTURING PARTS FOR DELPHI (1.5) HANDLING LETTER RE CLAIM OF YODER INDUSTRIES (0.8); REVIEWED AND REVISED AGREEMENT WITH ECLIPSE TOOLS (1.6); ANSWERED QUESTIONS OF KAREN CRAFT RE AGREEMENT WITH ECLIPSE (0.8).
DE ELIZALDE D	01/10/06	1.40	EMAIL TO K. CRAFT RE AGREEMENT WITH ECLIPSE (0.5); SENT DRAFT AGREEMENT WITH ECLIPSE TO ECLIPSE'S ATTORNEY (0.9).
DE ELIZALDE D	01/11/06	0.70	REVIEWED AND REVISED DRAFT AGREEMENT BETWEEN DELPHI AND ECLIPSE TOOL & DIE (0.3); TELECONFERENCE WITH YOUSEF ELISSA AT DELPHI RE STEPS TO FINALIZE AGREEMENT WITH ECLIPSE (0.4).
DE ELIZALDE D	01/12/06	0.80	UPDATED MECHANICS LIENS CHART (0.8).
DE ELIZALDE D	01/13/06	1.80	ANALYSIS OF CHART RE STATUS OF LIEN CLAIMANTS (1.5); EMAIL TO Y. ELISSA AND K. CRAFT RE STATUS OF AGREEMENT WITH ECLIPSE (0.3).
DE ELIZALDE D	01/17/06	1.50	TELECONFERENCE AND EMAIL TO YOUSEF ELISSA RE FOUR COMPLAINTS FILED BY ALLEGED LIEN CLAIMANTS (1.5).
DE ELIZALDE D	01/20/06	1.40	TELECONFERENCE WITH YOUSEF ELISSA, EMAIL TO PLAINTIFFS AND ANALYSIS OF COMPLAINTS FILED BY DOTT INDUSTRIES, L&W ENGINEERING, OMEGA TOOL, AND LAKESIDE PLASTICS (1.4).
DE ELIZALDE D	01/23/06	2.50	ANALYSIS RE MASTER PRODUCTS CLAIM UNDER THE LIEN CLAIMANTS ORDER (0.4); DRAFTING LETTER TO MASTER PRODUCTS RE CLAIM UNDER LIEN CLAIMANTS ORDER (0.5); DRAFTING LETTER TO FLOW DRY TECHNOLOGY RE CLAIM UNDER LIEN CLAIMANTS ORDER (1.6).
DE ELIZALDE D	01/24/06	0.70	TELECONFERENCE WITH S. CROMWELL RE FOUR COMPLAINTS AGAINST DEBTORS AND JP MORGAN RE LIENS (0.3); ANALYSIS OF YODER INDUSTRIES CLAIM (0.4).
DE ELIZALDE D	01/26/06	2.50	RESEARCHED NEBRASKA LAW RE LIENS ON TOOLING, MOLDS OR PARTS (MOLEX CLAIM) (2.1); TELECONFERENCE WITH Y. ELISSA RE MOLEX CLAIM (0.4).
DE ELIZALDE D	01/31/06	0.50	ANALYSIS OF CLAIM OF ELDEC (0.2); REVIEWED RESPONSE TO FLOW DRY, A LIEN CLAIMANT (0.3).
		29.40	
MEISLER RE	01/06/06	0.70	CONFERENCE WITH D. ELIZALDE RE LIENS (0.3); REVIEW SAME (0.4).

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MEISLER RE	01/23/06	0.20	REVIEWED DOCUMENTS RE MECHANIC LIENS (0.2).
MEISLER RE	01/25/06	0.50	CONTINUED ATTENTION TO OUTSTANDING SETOFF DEMANDS (0.2); CONFERENCE WITH J. SHEEHAN, R. BAXTER AND N. BERGER RE SETOFF NEGOTIATIONS (0.3).
MEISLER RE	01/26/06	0.30	CONFERENCE WITH J. SHEEHAN, R. BAXTER AND N. BERGER RE SETOFF NEGOTIATIONS (0.3).
MEISLER RE	01/31/06	0.30	WORKED ON SETOFF MATTERS (0.3).
		2.00	
TOUSSI S	01/03/06	2.50	ANALYZE RECENT SUPPLIER SETOFF REQUESTS FROM VARIOUS PARTIES (1.0); NEGOTIATE SUPPLIER SETOFF REQUESTS FROM VARIOUS PARTIES, INCLUDING SPECMO, FLOFORM ENTEK, MORGAN CERAMICS (1.0); UPDATE SETOFF STATUS CHART (0.5).
TOUSSI S	01/04/06	2.60	ADDRESS CUSTOMER SETOFF ISSUES FOR VARIOUS PARTIES (0.5); NEGOTIATE OUTSTANDING ISSUES RE SAME (0.4); UPDATE SETOFF STATUS CHART RE STATUS OF RECONCILIATION (0.6); REVIEW CLIENT'S UPDATE ON VARIOUS SETOFF ISSUES AND ADDRESS ISSUES RE SAME (0.5); ADDRESS MUTUALITY ISSUES WITH GENUINE PARTS (0.6).
TOUSSI S	01/05/06	5.30	CORRESPONDENCE RE UPDATING CREDITORS' COMMITTEE RE STATUS OF VARIOUS SETOFF CLAIMS AND LITIGATION POSITION (1.2); FOLLOWUP ISSUES RE SPECME, INOGEN AND EVEREST BIOMEDICAL (0.5); ADDRESS SUPPLIER SETOFF ISSUES RE VARIOUS PARTIES (DECATUR, MEANS, DBM) (0.7); ADDRESS ISSUES RE TI AUTOMOTIVE STIPULATION AND NEGOTIATE SAME (0.8); FOLLOWUP ON SETOFF CORRESPONDENCE RE PBR, SPECMO AND INOGEN (0.6); ADDRESS ISSUES RE RECENT FILINGS BY VARIOUS SUPPLIERS/CUSTOMERS RE SETOFF (INOGEN, ENTEK, AND DECATUR), AND FOLLOWUP RE SAME (1.5).
TOUSSI S	01/10/06	4.50	ADDRESS AND RESOLVE RECENT SETOFF FILINGS BY SUPPLIERS (1.2); FOLLOWUP ISSUES RE VARIOUS SETOFF CLAIMANTS RE RESOLVING OUTSTANDING SETOFF MATTERS (1.1); UPDATED SETOFF STATUS CHART (0.7); ADDRESS SUPPLIER SETOFF MATTERS WITH CLIENT AND ADVISORS TO CREDITORS COMMITTEE (0.7); ADDRESS SETOFF ISSUES WITH CREDITORS' COMMITTEE ADVISORS (0.5); CORRESPONDENCE RE SAME (0.3).

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TOUSSI S	01/11/06	3.70	RESEARCH ISSUES RE APPLICATION OF REBATES TO SETOFF AMOUNTS AND WHETHER REBATES SHOULD BE APPLIED TO PRE VS. POST-PETITION AMOUNTS OWED (0.7); PREPARE EMAIL CORRESPONDENCE RE CONCLUSIONS (0.3); UPDATE SETOFF STATUS CHART TO INCLUDE STATUS OF RECENT FILINGS AND ONGOING NEGOTIATIONS (0.7); FOLLOWUP ON SETOFF MATTERS WITH VARIOUS SUPPLIERS (0.4); ADDRESS RECENT SETOFF FILINGS RE THERMO AND FURUKAWA (0.7); REVIEW BRIEF BY INTERMET RE LOSS CONTRACT MATTER (0.9).
TOUSSI S	01/12/06	3.60	PREPARE FOR CLIENT STATUS CALL RE OUTSTANDING SETOFF MATTERS (0.8); TELECONFERENCE RE SAME (0.8); FOLLOW UP CORRESPONDENCE WITH VARIOUS SETOFF SUPPLIERS RE SAME (0.8); RESEARCH ISSUES RE MORGAN ADVANCED CERAMICS RE RECOUPMENT CLAIM (0.8); FOLLOWUP CORRESPONDENCE WITH SUPPLIER RE STATUS OF RECONCILIATION (0.4).
TOUSSI S	01/17/06	3.50	FOLLOW UP DISCUSSIONS AND NEGOTIATIONS WITH MORGAN CERAMICS RE RECOUPMENT CLAIMS (0.8); ADDRESS OUTSTANDING SUPPLIER SETOFF ISSUES WITH FURUKAWA, ENTEK AND OTHER SETOFF CLAIMANTS (1.2); UPDATE SETOFF STATUS CHART BASED ON NEW SETOFF CLAIMS FILED THIS WEEK (1.0); REVIEW CORRESPONDENCE FROM TOGUT RE DISPUTED SETOFF MATTER (0.5).
TOUSSI S	01/18/06	6.30	PREPARE FOR CLIENT MEETING TO DISCUSS OUTSTANDING SETOFF MATTERS WITH SUPPLIERS (1.0); MEETING RE SAME (0.8); FOLLOW UP ISSUES WITH VARIOUS SETOFF CLAIMANTS TO RESOLVE SAME (1.2); REVIEW CORRESPONDENCE FROM FIDDLER AND TOGUT RE VARIOUS SETOFF MATTERS AND RESOLUTION OF SAME (0.4); UPDATE SETOFF STATUS CHART TO REFLECT RECENT NEGOTIATIONS (0.7); VARIOUS CORRESPONDENCE RE SETOFF MATTERS (0.3); REVIEW TRANSCRIPT FROM 1/13 HEARING (0.7); ADDRESS ISSUES RE CONTESTED MATTERS FOR 2/9 OMNIBUS HEARING RE VARIOUS CUSTOMER AND SUPPLIER SETOFF MATTERS (1.2).
TOUSSI S	01/19/06	2.60	ADDRESS OUTSTANDING SUPPLIER SETOFF MATTERS AND NEGOTIATE RESOLUTIONS OF SAME (0.6); UPDATE SETOFF STATUS CHART (0.3); REVIEW CORRESPONDENCE BY TOGUT RE STATUS OF CONTESTED MATTERS (0.5); ADDRESS OUTSTANDING SETOFF ISSUES WITH VARIOUS CUSTOMERS (1.2).

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TOUSSI S	01/20/06	1.30	ADDRESS VARIOUS SUPPLIER SETOFF AND RECOUPMENT MATTERS (0.9); FOLLOW UP ISSUES RE SAME (0.4).
TOUSSI S	01/23/06	2.10	TELECONFERENCE TO DISCUSS THE STATUS OF VARIOUS SETOFF MATTERS (0.8); UPDATE SETOFF CHART RE SAME (0.4); NEGOTIATE ISSUES RE MORGAN CERMICS AND OTHER OUTSTANDING SETOFF MATTERS (0.4); FOLLOW UP ISSUES RE SETOFF WITH VARIOUS CLAIMANTS (0.5).
TOUSSI S	01/24/06	4.90	PREPARE FOR TELECONFERENCE ON SETOFF (0.5); UPDATE SETOFF CHART, REVIEW CLIENT'S UPDATE ON SETOFF (0.4); TELECONFERENCE RE SETOFF STATUS FOR VARIOUS SUPPLIERS (0.7); NEGOTIATION SETOFF/RECOUPMENT ISSUES WITH VARIOUS SETOFF CLAIMS (0.8); REVIEW SETOFF CORRESPONDENCE AND ADDRESS VARIOUS ISSUES (1.0); ADDRESS ISSUES RE PRESENTATION FOR CREDITORS' COMMITTEE ON SETOFF, GM NEGOTIATIONS STATUS (1.5).
TOUSSI S	01/25/06	3.90	ADDRESS ISSUES RE FLEXTRONICS SETOFF DEMAND, INCLUDING REVIEWING THEIR SETTLEMENT PROPOSAL AND DRAFT LETTER (1.0); RESEARCH ISSUES RE FLEXTRONICS SETOFF DEMAND (0.7); CLIENT MEETING TO DISCUSS STATUS OF VARIOUS SETOFF CLAIMANTS (0.7); FOLLOWUP ISSUES WITH VARIOUS SETOFF SUPPLIERS RE SAME (0.5); UPDATE SETOFF CHART (0.3); REVIEW DRAFT OF SETOFF STIPULATION (0.3); MARKUP SAME FOR DISTRIBUTION (0.4).
TOUSSI S	01/26/06	2.60	ADDRESS VARIOUS CUSTOMER SETOFF MATTERS AND NEGOTIATE SAME (1.2); UPDATE SETOFF CHART FOR CUSTOMERS (0.3); ADDRESS ISSUES RE CUSTOMERS SETOFF (0.3); ADDRESS ISSUES RE CES ORDER ON ENTERING INTO NEW AGREEMENT AND PAYING CURE AMOUNTS FOR OLD AGREEMENT (0.4); TELECONFERENCE WITH CLIENT RE SAME (0.4).
TOUSSI S	01/27/06	3.70	ADDRESS SETOFF ISSUES WITH RESPECT TO VARIOUS SETOFF SUPPLIERS (0.8); VARIOUS CORRESPONDENCE RE SETOFF PROPOSALS WITH SUPPLIERS (1.0); RESEARCH ISSUES RELATED TO FLEXTRONICS SETOFF DEMAND (1.2); UPDATE AND CIRCULATE SETOFF CHART TO REFLECT NEW SETOFF CLAIMANTS AND STATUS OF EXISTING CLAIMANTS (0.7).

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TOUSSI S	01/30/06	3.40	VARIOUS TELECONFERENCES WITH SUPPLIERS RE NEGOTIATING SETOFF ISSUES, INCLUDING TELECONFERENCE WITH MEANS AND FLEXTRONICS (1.5); REVIEW FLEXTRONICS GUARANTEE DOCUMENTS AND RESEARCH CASE LAW RE FLEXTRONICS SETOFF CLAIM (1.2); UPDATE SETOFF STATUS CHART AND DISCUSS VARIOUS MATTERS WITH CLIENT (0.7).
TOUSSI S	01/31/06	6.00	ADDRESS SUPPLIER SETOFF ISSUES FOR VARIOUS SETOFF CLIENTS (1.5); REVIEW CORRESPONDENCE RE SETOFF MATTERS AND RESPOND TO SAME (0.5); COMMENTS ON VARIOUS SETOFF MOTIONS AND REPLY BRIEFS (0.5); PROVIDE COMMENTS ON FORM OF STIPULATION FOR SETOFF AND RECOUPMENT (1.2); RESEARCH ISSUES RE RECOUPMENT AND REVIEW DIP ORDER RE POTENTIAL RECOUPMENT CLAIMS (0.6); DISCUSS STATUS OF VARIOUS SETOFF MATTERS WITH CLIENT (0.8); UPDATE SETOFF CHART (0.4); EDIT AND REVISE VARIOUS COURT FILINGS ON REPLIES TO SETOFF CLAIMANTS AND RELATED SETOFF MATTER (0.5).
		62.50	
ZALTZMAN H*	01/03/06	6.20	REVIEW ALL SETOFF MATERIALS IN PREPARATION FOR INCLUSION OF APPROPRIATE SETOFF MATERIALS IN SETOFF BINDER FOR DELPHI (3.0); PUT TOGETHER BINDER (1.0); UPDATE SETOFF REQUEST CHART (2.2).
ZALTZMAN H*	01/05/06	0.40	UPDATE DELPHI SETOFF CHART. (0.4).
ZALTZMAN H*	01/09/06	0.40	REVIEW CONSTELLATION NEWENERGY'S SETOFF MOTION AND UPDATE SETOFF CHART ACCORDINGLY TO INDICATE THIS SETOFF CLAIM (0.4).
ZALTZMAN H*	01/10/06	1.70	ADJUST SETOFF CHART TO INCORPORATE DENSO AND ATF SETOFF REQUESTS (0.5); REVIEW SETOFF CHART AND CONFORM TO SIMILAR CHARTS OF D. FIDLER (1.2).
ZALTZMAN H*	01/12/06	0.20	REVIEW FOR HEALTH TECH SET OFF REQUEST AND UPDATE SET OFF CHART (0.2).
ZALTZMAN H*	01/13/06	0.40	CONTINUE REVIEW OF FOR HEALTH SETOFF REQUEST AND UPDATE SETOFF CHART (0.4).
ZALTZMAN H*	01/17/06	0.20	REVIEW EVEREST BIOMEDICAL SETOFF REQUEST AND UPDATE SETOFF CHART (0.2).
ZALTZMAN H*	01/18/06	0.80	REVIEW DEKKO SETOFF REQUEST AND UPDATE SETOFF CHART (0.4); REVIEW INOGEN SETOFF REQUEST AND UPDATE SETOFF CHART (0.4).

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ZALTZMAN H*	01/24/06	1.50	UPDATE SETOFF CHART WITH NEW INFORMATION FROM LEAR (0.1); REVIEW CARE CO. SETOFF CLAIM AND UPDATE CHART (0.2); REVIEW MICHIGAN ANTI-ASSIGNMENT STATUTES RE ASSIGNMENT OF K TO GM AND DRAFT EMAIL DESCRIBING FINDINGS (1.2).
ZALTZMAN H*	01/25/06	1.40	REVIEW A-1 SETOFF REQUEST AND UPDATE SETOFF CHART (1.4).
ZALTZMAN H*	01/27/06	0.20	REVIEW NEW MORGAN RECOMPONENT CLAIM AND UPDATE SETOFF CHART (0.2).
ZALTZMAN H*	01/30/06	0.20	REVIEW FLEXTRONICS SETOFF REQUEST AND UPDATE SETOFF CHART (0.2).
		13.60	
Total Associate/Law Clerk		107.50	
SALAZAR AG	01/09/06	0.40	REVIEW AND UPDATE LIENS CHART WITH NEW CORRESPONDENCE RECEIVED (0.4).
SALAZAR AG	01/17/06	4.70	REVIEW ALL LIEN CORRESPONDENCE RECEIVED, RECONCILE FILES AND UPDATE CHARTS (4.7).
SALAZAR AG	01/19/06	0.50	REVIEW LIENS RECEIVED AND UPDATE CHARTS AND FILED WITH REVISED INFORMATION (0.5).
SALAZAR AG	01/26/06	1.10	REVIEW LIEN CORRESPONDENCE AND UPDATE CHARTS WITH NEW INFORMATION RECEIVED (1.1).
SALAZAR AG	01/30/06	0.10	REVIEW NEW LIEN CORRESPONDENCE RECEIVED (0.1).
		6.80	
Total Legal Assistant		6.80	
TOTAL TIME		<u>121.30</u>	

* Law clerks are law school graduates
who are not presently admitted to practice.

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**Delphi Corporation (DIP)
Secured Claims**

**Bill Date: 02/28/06
Bill Number: 1108418**

Disbursement	Date	Vendor/Employee/Dept.	Amount
Telephone Expense	01/27/06	Telecommunications, D	8.92
Telephone Expense	01/27/06	Telecommunications, D	10.60
Telephone Expense	01/27/06	Telecommunications, D	0.48
		TOTAL TELEPHONE EXPENSE	\$20.00
Vendor Hosted Teleconferencing	11/30/05	Teleconferencing Services, LLC	19.00
		TOTAL VENDOR HOSTED TELECONFERENCING	\$19.00
Wireless - Mobile/Cellular/Pager	12/09/05	Meisler RE	113.00
		TOTAL WIRELESS - MOBILE/CELLULAR/PAGER	\$113.00
		TOTAL MATTER	\$152.00